

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

Claim 1 (currently amended): A method of finishing a resin-based dental restoration of a tooth, comprising the steps of:

preparing a dental restoration using a resin-based material; and

creating in a single step using a low speed, high torque fluted bur:

the secondary and tertiary anatomy of the dental restoration; ~~restoration,~~

a smooth transition between the resin-based material and tooth; ~~and tooth, and~~

a smooth enamel-like finish. ~~finish in a single step, using a low speed, high torque fluted bur.~~

Claim 2 (Original): The method of claim 1, wherein said low speed, high torque bur operates at less than about 30,000 rpm.

Claim 3 (Original): The method of claim 1, wherein said low speed, high torque bur operates in a range of about 12,000 to 30,000 rpm.

Claim 4 (Original): The method of claim 1, wherein said low speed, high torque bur has sufficient torque to maintain a constant speed of about 12,000 to 30,000 rpm when firm, continuous pressure is applied to the bur to fine contour said resin-based material.

Claim 5 (Original): The method of claim 1, wherein said low speed, high torque bur has 8 to 30 flutes.

Claim 6 (Original): The method of claim 1, wherein said low speed, high torque bur has 20 to 30 flutes.

Claim 7 (Original): The method of claim 1, wherein said low speed, high torque bur is made of steel.

Claim 8 (Original): The method of claim 1, wherein said low speed, high torque bur is made of tungsten carbide.

Claim 9 (Original): The method of claim 8, wherein said low speed, high torque bur has flutes that are normal to the axis of the bur or angled away from the direction of rotation.

Claims 10-15 (Canceled)

Claim 16 (currently amended): A method of finishing a resin-based dental restoration of a tooth, comprising the steps of:

preparing a dental restoration using a resin-based material;  
creating the rough occlusal anatomy of the dental restoration using a first low speed, high torque bur; and  
creating in a single step using a second low speed, high torque fluted bur:  
the secondary and tertiary anatomy of the dental restoration; ~~restoration,~~  
a smooth transition between the resin-based material and tooth; ~~and teeth, and~~  
a smooth enamel-like finish. ~~finish in a single step, using a second low speed,~~  
~~high torque fluted bur.~~

Claim 17 (previously presented): The method of claim 16, wherein the first and second low speed, high torque burs operate at less than about 30,000 rpm.

Claim 18 (previously presented): The method of claim 16, wherein the first and second low speed, high torque burs operate in a range of about 12,000 to 30,000 rpm.

Claim 19 (previously presented): The method of claim 16, wherein the first and second low speed, high torque burs have sufficient torque to maintain a constant speed of about 12,000 to 30,000 rpm when firm, continuous pressure is applied to the bur to create the anatomy of said dental restoration.

Claim 20 (previously presented): The method of claim 16, wherein the first low speed, high torque bur is a fluted bur having 8 to 16 flutes, and the second low speed, high torque bur has 8 to 30 flutes.

Claim 21 (previously presented): The method of claim 16, wherein the second low speed, high torque bur has 20 to 30 flutes.

Claim 22 (previously presented): The method of claim 16, wherein the second low speed, high torque bur is made of steel.

Claim 23 (previously presented): The method of claim 16, wherein the second low speed, high torque bur is made of tungsten carbide.

Claim 24 (previously presented): The method of claim 23, wherein the second low speed, high torque bur has flutes that are normal to the axis of the bur or angled away from the direction of rotation.